



TENNESSEE DEPARTMENT OF REVENUE
BUSINESS TAX RETURN FOR COUNTIES AND CITIES

**BUS
402**

Filing Period	Account No.	
Due Date	Situs Code	

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax was collected.

Make your check payable to Tennessee Department of Revenue for the amount shown on line 16 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

REMINDERS

1. Annual taxpayers report collections for June 1 through May 31.
2. Annual returns are delinquent after June 20th.
3. Monthly and quarterly returns are due the 15th of the month.
4. Do not include your \$5.00 recording fees in the gross amount reported on line 1.

IF AN AMENDED
RETURN
CHECK HERE



KEEP A COPY OF THIS RETURN FOR YOUR RECORDS

ROUND TO NEAREST DOLLAR

1. Total business tax, penalty, and interest collected excluding local audit collections
2. Total credits allowed for payments made to county under T.C.A. Sec. 67-4-713(a)(3)-(a)(7)
3. Total business tax, penalty, and interest collected pursuant to local audits
4. Total business tax base (Line 1 plus lines 2 and 3)
5. Total business tax, penalty, and interest collected from taxpayers filing minimum returns under T.C.A. Sec. 67-4-709(a) ..
6. Total delinquent business tax, penalty, and interest collected for periods prior to enactment of P.C. 856, Acts 2002
7. Total business tax base subject to allocation under T.C.A. Sec. 67-4-724(a)(2) (Line 4 less lines 5 and 6)
8. Total collections allocated to state under T.C.A. Sec. 67-4-724(a)(2) (33.3% of Line 7)
9. Total business tax base subject to allocation under T.C.A. Sec. 67-4-724(a)(1) (Line 1 less lines 5 and 8)
10. Total collections allocated to state under T.C.A. Sec. 67-4-724(a)(1) (15% of Line 9)
11. Total state's share of business tax (line 8 plus Line 10)
12. Less 5% County Clerk's commission on funds collected and paid over to state (5% of Line 11)
13. Total business tax due to the state (Line 11 less Line 12)
14. Penalty - 5% of Line 13 for each 30-day delinquent period, or portion thereof, not to exceed 25%; Minimum penalty is \$15
15. Interest - If filed late, % of Line 13 per annum computed from the date due to the date of payment
16. Total remittance (Line 13 plus lines 14 and 15) (Enclose check in amount shown)

FOR OFFICE USE ONLY



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I certify that this report has been examined by me and is to the best of my knowledge and belief a true and complete report, made in good faith for the taxable period stated, pursuant to the provisions of Chapter 58, Title 67, Tennessee Code Annotated, and Rules and Regulations issued under authority thereof.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405 B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600